



**AMENDED
FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Debbie Bricker
DOCKET NO.: 10-34927.001-R-1
PARCEL NO.: 17-04-218-029-0000

The parties of record before the Property Tax Appeal Board are Debbie Bricker, the appellant, by attorney Arnold G. Siegel of Siegel & Callahan, P.C. in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND: \$40,312
IMPR: \$286,961
TOTAL: \$327,273**

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2010 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a three and one-half story row house of masonry construction with 6,068 square feet of living area. The dwelling is 110 years old. Features of the home include a full finished basement, central air conditioning, three

fireplaces and a two and one-half car garage.¹ The property has a 3,225 square foot site and is located in Chicago, North Chicago Township, Cook County. The subject is classified as a class 2-09 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$2,280,000 as of January 1, 2010.

The board of review submitted its "Board of Review Notes on Appeal." While there were assessment figures, the appellant reported they were incorrect. The correct total assessment for the subject was \$327,273. The subject's assessment reflects a market value of \$3,272,730 or \$539.34 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales, three of which are located in the subject's neighborhood.

The appellant submitted a rebuttal brief critiquing the board of review submission.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

As an initial matter regarding the subject's story height, the Board finds the appellant's appraisal included a sketch of the dwelling depicting four levels; however, the sketch did not include measurements that on page 2 of the report were said to be provided. This error or omission undermines the credibility of the report. The board of review submitted an exterior photograph in which the subject's story height could not be discerned. For the purposes of this appeal, the Board finds the subject dwelling is a three and one-half story building. As to the subject's age, the Board finds a six year difference in age reported by the parties will not impact the Board's decision. As to the parties difference to whether the subject has a finished basement, the

¹ The parties differ as to the subject's story height, age, whether the subject's basement is finished and whether the subject has a 2 or 2.5-car garage.

Board finds the appellant's appraisal included a sketch of the dwelling depicting a finished lower level; however, the appraiser failed to include interior photographs, which would support his contention. The subject's property record card submitted by the board of review discloses the subject dwelling has an unfinished basement. For the purposes of this appeal, the Board finds the subject dwelling has a finished basement. As to the size of the subject's garage, the Board finds the appellant's appraisal failed to include a sketch and measurements of the subject's garage, which once again undermines the credibility of the report. The appellant's appraisal did include an exterior photograph that clearly depicts two garage doors and a service door indicating interior space in addition to car stall space. The subject's property record card submitted by the board of review discloses the subject has a two and one-half car garage. For the purposes of this appeal, the Board finds the subject property has a two and one-half car garage.

The Board gave less weight to the value conclusion arrived at from the appellant's appraisal. The Board finds the appellant's appraiser selected three suggested comparables, two of which are located over one mile from the subject. The Board further finds that the only appraisal comparable close in proximity to the subject has a dwelling that is over 2,000 square feet smaller than the subject. In addition, this comparable has less than half the land area, when compared to the subject lot and no adjustment was made. Based on this record the Board finds the appraiser understated the value of the subject property.

The Board finds the best evidence of market value to be the appellant's appraisal comparables #2 and #3, even though they are located over one mile from the subject, as well as board of review comparable #1, which is located in close proximity to the subject. These comparables sold from June 2009 to March 2010 for prices ranging from \$2,250,000 to \$3,200,000 or from \$392.00 to \$601.50 per square foot of living area, including land. The subject's assessment reflects a market value of \$3,272,730 or \$539.34 per square foot of living area including land, which is above the range established by the best comparables in the record on a total market value basis, but within the range on a per square foot basis. Based on the sales data in this appeal and adjusting the best comparables for differences when compared to the subject, such as location, lot size, age and features, the Board finds a reduction in the subject's assessment is not justified. The board gave less weight to the appellant's appraisal comparable #1 due to its significantly smaller lot and dwelling size, when compared to the subject. The Board gave less weight to the board of review's comparables #2 and #3 due to their sale dates occurring greater than 13 months prior to the January 1, 2010 assessment date at issue. Finally, the Board gave less weight to the board of review's comparable #4 due to its significantly newer age, when compared to the subject. Based on the evidence in this record, the Board finds a reduction in the subject's assessment is not warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.

Chairman

Klaus Albino

Member

JR

Member

Jerry White

Member

Robert Hoffmann

Acting Member

Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: March 18, 2016

A. Proctor

Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.